

2023 Kansas Statutes

12-6005. Same; sales tax levy increase; procedure; notice, hearing, proposition and election.

(a) (1) If the initial Gage park improvement authority sales tax is imposed at a rate lower than 0.5%, then the board of county commissioners may adopt a resolution stating the board's intention to increase the Gage park improvement authority sales tax imposed pursuant to K.S.A. 12-6004, and amendments thereto, by one or more increments of 0.05%. Such tax shall be imposed for the sole purpose of financing the acquisition, construction, improvement, equipment, operation, support, maintenance and development of eligible recreational facilities within the county and shall be administered by the authority as provided by K.S.A. 12-6007, and amendments thereto. The sales tax may be increased as provided by this section one or more times, but the total aggregate sales tax authorized by this act shall not exceed 0.5%.

(2) The board of county commissioners shall determine a time for a hearing upon the question of whether the Gage park improvement authority sales tax shall be increased and direct the county clerk to give notice thereof for three consecutive weeks on the county website and in a newspaper of general circulation within the county. The last publication of such notice shall be at least five days before the day of the hearing. The notice shall include a statement that the hearing is for the purpose of considering the incremental increase of the sales tax, the increase in the sales tax rate, the resulting aggregate rate of the sales tax, and information that a hearing will be held by the board of county commissioners, including the day and the hour of the hearing, and that all persons interested may appear and be heard at the hearing before the board.

(3) If, after such hearing, the board of county commissioners determines that the interests of the people of the county will be advanced by such an increase of the Gage park improvement authority sales tax, the board shall adopt a resolution proposing the increase of the sales tax for submission to the electors of the county as provided by subsection (c). Such resolution shall become effective upon adoption by a majority of the electors of the county.

(b) A petition requesting an incremental increase of the Gage park improvement authority sales tax by one or more increments of 0.05%, for the sole purpose of funding the acquisition, construction, improvement, equipment, operation, support, maintenance and development of eligible recreational facilities within the county may be presented to the board of county commissioners. The petition shall be signed by not less than the number of qualified electors of Shawnee county that is equal to 5% of the electors of such county who voted at the last preceding regular county election. The petition shall be filed with the Shawnee county election office at least 60 days prior to the date of an election in an even-numbered year. Upon receipt of such petition, the board of county commissioners shall cause an election to be held as provided by subsection (c). Such petition shall become effective upon submission to and adoption by a majority of the electors of the county.

(c) If, at the conclusion of a public hearing, the board of county commissioners adopts a resolution as provided in subsection (a), or the board is presented with a petition with the required number of signatures of qualified electors as provided in subsection (b), the board shall direct the county clerk to submit a proposition to adopt the increase in the sales tax to the qualified electors within the county. Such election shall be held in an even-numbered year. Notice of such election shall be published on the county website and at least once per week for two consecutive weeks in the official county newspaper. The second notice shall be published at least seven days prior to the date of such election. Any such election shall be called and held at any general election, as defined in K.S.A. 25-2502, and amendments thereto, or at a special election called for such purpose. In lieu thereof, such election may be called and held in the manner provided by K.S.A. 25-431 et seq., and amendments thereto.

(d) The proposition presented to the electors shall be in substantially the following form:

"Shall the countywide sales tax for the Gage Park Improvement Authority be increased from _____ to _____ (insert rate, not to be more than 0.5%) to benefit Gage Park, the Topeka Zoo and Kansas Children's Discovery Center?"

The board of county commissioners may place additional language on the ballot to

describe the use or allocation of the funds in a manner consistent with this act.

(e) If the proposition is approved by a majority of the voters of the county voting at such election, the Gage park improvement authority sales tax shall be increased to the rate set forth in the proposition and shall be collected and distributed to the Gage park improvement authority as provided by K.S.A. 12-6004, and amendments thereto. Such increase shall be in effect as of the first day of the year following the election. The board of county commissioners may proceed with the performance of all things necessary and incidental to the increase of the sales tax.

(f) If the majority of the electors of the county reject the proposition, any subsequent resolution by the county board adopted pursuant to subsection (a), or a petition presented to the board pursuant to subsection (b), may be resubmitted to the electors after one year from the date of the last election on any such proposition.

History: L. 2022, ch. 63, § 24; July 1.